Serial No.: 10/688,628 Docket No.: 60655.1800

Amendments to Claims:

This listing of claims will replace all prior versions, and listings, of claims in the application:

1-16. (Cancelled).

17. (Currently Amended) A method, comprising:

receiving, by a computer based system for managing an on-line marketplace, a selection of a non-tangible item;

placing, by the computer based system, an indicator of the non-tangible item in an electronic shopping cart;

receiving, by the computer based system, a first request to purchase the non-tangible item; calculating, by the computer based system, at least one of a first amount of loyalty points and a monetary value of said loyalty points, to purchase the non-tangible item;

receiving, by the computer based system, account information for a selection of a second account associated with the non-tangible item;

requesting, by the computer based system, at least one of profile information and a selection to create a new profile for the second account;

accessing the computer based system in response to receiving the profile information, wherein the profile information is received to define the non-tangible item;

debiting, by the computer based system, first loyalty points from a first loyalty account for applying to at least a portion of the first amount; and

transferring, by the computer based system, the non-tangible item to the second account.

- 18. (Previously Presented) The method of claim 17, wherein the non-tangible item is a charitable donation to a particular charitable organization.
- 19. (Previously Presented) The method of claim 17, wherein the non-tangible item is a contribution to an IRA account.
- 20. (Previously Presented) The method of claim 17, wherein the non-tangible item is a credit of monetary value.

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(Previously Presented) The method of claim 17, wherein the non-tangible item is 21. frequent flyer miles.

22. (Previously Presented) The method of claim 17, further comprising:

determining, by the computer based system, an insufficient balance of first loyalty points in the first loyalty account;

associating, by the computer based system, a second loyalty account having second loyalty points; and

debiting, by the computer based system, the second loyalty account an amount of the insufficient balance of second loyalty points.

(Previously Presented) The method of claim 17, further comprising: 23.

determining, by the computer based system, a conversion ratio, wherein the conversion ratio is a mathematical proportion used to calculate a monetary value associated with the fist loyalty points.

24. (Previously Presented) The method of claim 23, further comprising:

displaying, by the computer based system, a points calculator wherein the points calculator is configured to determine a number of first loyalty points needed to purchase the non-tangible item.

(Currently Amended) The method of claim 17, further comprising: 25.

receiving, by the computer based system, a second request to purchase a first tangible item;

calculating, by the computer based system, a second amount of loyalty points necessary to purchase the first tangible item;

debiting, by the computer based system, the first loyalty points from the first loyalty account; and

receiving, by the computer based system, shipping information associated with the first tangible item.

- 26. The method of claim 17, further comprising (Previously Presented) associating, by the computer based system, the second account with the on-line marketplace.
 - 27. (Currently Amended) A tangible non-transitory computer-readable storage medium

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having computer-executable instructions stored thereon that, if executed by a computer based system for managing an on-line marketplace, cause the computer based system to perform a method comprising:

receiving, by the computer based system, a selection of a non-tangible item;

placing, by the computer based system, an indicator of the non-tangible item in an electronic shopping cart;

receiving, by the computer based system, a first request to purchase the non-tangible item; calculating, by the computer based system, at least one of a first amount of loyalty points and a monetary value of said loyalty points, to purchase the non-tangible item;

receiving, by the computer based system, account information for a selection of a second account associated with the non-tangible item;

requesting, by the computer based system, at least one of profile information and a selection to create a new profile for the second account;

accessing the computer based system in response to receiving the profile information, wherein the profile information is received to define the non-tangible item;

debiting, by the computer based system, first loyalty points from a first loyalty account for applying to at least a portion of the first amount; and

transferring, by the computer based system, the non-tangible item to the second account.

28. (Currently Amended) A system for managing an on-line marketplace comprising: a network interface communicating with a memory;

the memory communicating with a processor; and

the processor, when executing a computer program, is configured to:

receive receiving, by the processor, a selection of a non-tangible item;

[[place]] placing, by the processor, an indicator of the non-tangible item in an electronic shopping cart;

receive receiving, by the processor, a first request to purchase the non-tangible item;

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ealculate <u>calculating</u>, by the <u>processor</u>, at least one of a first amount of loyalty points and a monetary value of said loyalty points, to purchase the non-tangible item;

receive receiving, by the processor, account information for a selection of a second account associated with the non-tangible item;

requesting, by the processor, at least one of profile information and a selection to create a new profile for the second account;

accessing, by the processor, the computer based system in response to receiving the profile information, wherein the profile information is received to define the non-tangible item;

debit debiting, by the processor, first loyalty points from a first loyalty account for applying to at least a portion of the first amount; and

transfer transferring, by the processor, the non-tangible item to the second account.

- 29. (New) The method of claim 25, further comprising determining, by the computer based system, whether the first tangible item is at least one of a independent item and a dependent item;
 - 30. (New) The method of claim 29, further comprising:

presenting, by the computer based system, the independent item, in response to the first tangible item being the dependent item; and

requesting, by the computer based system, the selection of the independent item in response to the first tangible item being a dependent item.

- 31. (New) The method of claim 30, further comprising receiving, by the computer based system, a selection of a second tangible item, wherein the second item is the dependent item.
- 32. (New) The method of claim 29, further comprising presenting, by the computer based system, a plurality of dependent items, in response to the first tangible item being the independent item.
- 33. (New) The method of claim 32, further comprising receiving, by the computer based system, a selection of the second tangible item, wherein the second item is at least of the plurality of dependent items.